



TATE BOARD OF EQUALIZATION

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December 29, 1992

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No. 92/87

TO COUNTY ASSESSORS:

PROPERTY TAXES LEGISLATION ENACTED IN 1992

A summary of 1992 legislation affecting property taxes is enclosed. This is a summary only; some of the legislation has been or will be discussed in greater detail in separate letters to assessors.

All legislation is effective January 1, 1993, unless otherwise indicated.

The summary is separated into two parts: "Legislation of General Interest" and "Other Legislation." The "Other Legislation" section includes very brief summaries of legislation that affects only a limited number of counties or is otherwise of very limited interest to most assessors.

If you have any questions or comments, please contact our Real Property Technical Services Unit at (916) 445-4982.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosure

I. LEGISLATION OF GENERAL INTEREST

ASSEMBLY BILL 2442 (BAKER) CHAPTER 786

Amends and repeals Section 214.02 of the Revenue and Taxation Code, and repeals Section 4 of Chapter 1485 of the Statutes of 1982.

WELFARE EXEMPTION

Extends the welfare exemption for property used exclusively for the preservation of specified nature resources or open-space lands, and meeting other specified criteria, through the lien date in 2002.

ASSEMBLY BILL 2573 (FARR) CHAPTER 603

Amends Section 744 of the Revenue and Taxation Code, and amends Section 2 of Chapter 93 of the Statutes of 1992.

STATE ASSESSEES

- (1) For purposes of notifying a state assessee of the Board of Equalization's decision on a petition for reassessment and making written findings and conclusions, provides that the Board's approval of a settlement of a lawsuit contesting the value of state-assessed property shall be sufficient disclosure when value is determined in accordance with a Board-approved settlement.
- (2) Clarifies language enacted by AB 2737 (Chapter 93) pertaining to the Board of Equalization's authority to settle state assessee lawsuits

Urgency statute; effective September 9, 1992.

ASSEMBLY BILL 2737 (ISENBERG) CHAPTER 93

Adds uncodified general law provisions.

STATE ASSESSEES

Expressly authorizes the State Board of Equalization, in its discretion, to enter into the settlement of a lawsuit, contesting Board assessment of property that provides for the manner in which the affected state assessee's property will be valued in future assessment years, where certain conditions are satisfied.

Specifies that the provisions do not constitute a change in, but are declaratory of, existing law.

Urgency statute; effective June 18, 1992.

ASSEMBLY BILL 2927 (HARVEY) CHAPTER 247

Amends Section 423 of the Revenue and Taxation Code.

CAPITALIZATION OF INCOME METHOD FOR RESTRICTED PROPERTIES
Provides that the interest component used in the capitalization of income method of valuation for land subject to an enforceable restriction, shall be the arithmetic mean, rounded to the nearest 1/4 percent, of the yield rate for long-term United States government bonds, as most recently published by the Federal Reserve Board, and the corresponding yield rates for those bonds, as most recently published by the Federal Reserve Board as of each September 1 immediately prior to each of the four immediately preceding assessment years. Provides for the phased implementation of this revised interest component over four years, beginning with the 1994-95 assessment year.

ASSEMBLY BILL 3060 (GOTCH) CHAPTER 491

Amends Sections 54901 and 57204 of, and repeals Section 57205 of, the Government Code.

BOUNDARY CHANGES

Requires the tax levying authority of a city or district to file a statement of the creation of, or change in boundaries of, a city or district, or zones thereof, in a form required by the Board of Equalization. Provides that the statement specify the change associated with each affected agency, and that, with respect to city incorporations, annexations, and detachments, the statement include the estimated population and a map of the affected territory.

Requires the Board to distribute relevant information from the statement to the Department of Finance, the Controller, and the Secretary of State, as appropriate.

ASSEMBLY BILL 3100 (FARR) CHAPTER 1003

Amends Sections 65927 and 66412 of the Government Code.

LOT LINE ADJUSTMENTS

Allows the advisory agency or local agency to require on its approval of a lot line adjustment the prepayment of real property taxes.

SUBDIVISION MAP ACT - CELLULAR TELEPHONE SITES

Excludes leases for cellular telephone sites ("transmission activities") from the requirements of the Subdivision Map Act.

ASSEMBLY BILL 3179 (HAUSER) CHAPTER 1053

Amends Section 18551.1 and adds Section 18555 to, the Health and Safety Code.

MANUFACTURED HOMES

- (1) Provides that any manufactured home or mobilehome sited in a mobilehome park, which is converted, or in the process of being converted, to resident ownership on or after January 1, 1992, may be placed upon a foundation system, subject to specified requirements and with the approval of the ownership of the park.
- (2) Authorizes the registered owner of a manufactured home or mobilehome in a mobilehome park converted or proposed to be converted to a resident-owned subdivision, cooperative, condominium, or nonprofit corporation to apply for voluntary conversion of the manufactured home or mobilehome to a fixture and improvement to the underlying real property, as specified. Requires the resident ownership or proposed resident ownership of a mobilehome park converted or proposed to be converted to a resident-owned subdivision to establish an escrow account, as specified, on behalf of registered owners or manufactured homes and mobilehomes applying for voluntary conversion to fixture and improvement status. Requires the escrow officer to file specified documents with specified county tax officials.

ASSEMBLY BILL 3280 (POLANCO) CHAPTER 663

Amends Section 75.11 and 606 of the Revenue and Taxation Code.

SUPPLEMENTAL ASSESSMENTS

Provides that no supplemental assessment related to a change in ownership occurring or new construction completed shall be valid or have any force or effect unless it is placed on the supplemental roll on or before 4, 6, or 8 years, as specified, after the July 1 of the assessment year in which the change in ownership occurred or the new construction was completed. Also provides that if before the expiration of the applicable period for the making of a supplemental assessment the taxpayer and assessor have agreed in writing to extend the period for making a supplemental assessment, correction, or claim for refund, a supplemental assessment may be made at any time prior to the expiration of the extended period. Provides that the extended period may be further extended by successive written agreements entered into prior to the expiration of the most recent extension. This legislation will be discussed in detail in a separate letter to assessors.

CONTIGUOUS PARCELS

Amends Section 606 of the Revenue and Taxation Code to provide that the assessor may make a single assessment of contiguous parcels in separate tax-rate areas but under identical ownership, provided that (1) the parcel to be assessed is the parcel with the greatest assessed valuation and the parcel to be combined into the assessed parcel has an assessed valuation of less than \$5,000, or (2) if the land is being used for a single-family residence and constitutes 15,000 feet or less, the smaller parcels may be combined with the largest parcel.

Urgency statute; effective September 14, 1992.

ASSEMBLY BILL 3303 (HANSEN) CHAPTER 413

Amends Section 53 of the Revenue and Taxation Code.

PHYLLXERA INFESTED GRAPEVINES

Authorizes a county board of supervisors, after consultation with affected local agencies within the county's boundaries, to provide by ordinance that the base year value for substantially equivalent replacement grapevines, as provided, that are planted to replace grapevines less than 15 years of age which were removed solely as a result of phylloxera infestation, shall be the base year value of the

removed vines factored to the lien date of the first taxable year of the replacement vines.

ASSEMBLY CONSTITUTIONAL AMENDMENT 6 (O'CONNELL) RESOLUTION
CHAPTER 135

If adopted, would amend Section 1 of Article XIII A and Section 188 of Article XVI.

PRE-PROPOSITION 13 BONDED INDEBTEDNESS

If approved by the voters, would expand the definition of pre-1978 bonded indebtedness for schools and community colleges that is not subject to the 1 percent tax rate restriction of Article XIII A.

Effective June 8, 1994, if approved by the voters on June 7, 1994.

ASSEMBLY CONSTITUTIONAL AMENDMENT 40 (BRULTE) RESOLUTION
CHAPTER 49

Amends subdivision (a) of Section 4 of Article XIII of the California Constitution.

VETERANS' EXEMPTION

Permits the Legislature to expand the disabled veterans' exemption to include the home of an unmarried surviving spouse of a person who died while on active duty in military service, as a result of a service-connected injury or disease. Implementing legislation has not yet been introduced.

Effective November 4, 1992 (approved by the voters as Proposition 160 on the November 3, 1992, ballot).

ASSEMBLY CONSTITUTIONAL AMENDMENT 41 (LEE) RESOLUTION CHAPTER
136

If adopted, would amend subdivision (e) of Section 2 of Article XIII A of the California Constitution.

TRANSFER OF BASE YEAR VALUE

Would permit the Legislature to authorize a county board of supervisors to adopt, after consultation with affected local agencies, an ordinance allowing the transfer of the base year value of property that is located within another county in the state and is substantially damaged or

destroyed by a disaster, as declared by the Governor, to comparable replacement property of equal or lesser value, located within the adopting county and acquired or newly constructed within three years of the substantial damage or destruction of the original property. Would provide that the foregoing provisions shall apply to any comparable replacement property that is acquired or newly constructed as a replacement for property substantially damaged or destroyed by a disaster, as declared by the Governor, occurring on or after October 20, 1991, and to the determination of base year values for the 1991-92 fiscal year and fiscal years thereafter.

Effective June 8, 1994, if approved by the voters on June 7, 1994.

SENATE BILL 1340 (C. GREEN) CHAPTER 395

Amends Section 610 of the Revenue and Taxation Code.

ASSESSMENT ROLL

Requires a person claiming and desiring to be assessed for property to provide the county assessor with supporting documentation, with respect to his or her ownership or security interest in the property, or his or her possession of the property and intention to be assessed for the property in order to perfect a claim in adverse possession.

SENATE BILL 1426 (ROSENTHAL) CHAPTER 1080

Amends Section 62.2 of the Revenue and Taxation Code.

MOBILEHOME PARK

Expands the current one year period to an eighteen month period in which a mobilehome park may be held by an intermediate organization before it is transferred to a tenant organization without having the acquisition by the intermediary be considered a change in ownership subject to reassessment.

Urgency statute; effective September 29, 1992.

SENATE BILL 1590 (HART) CHAPTER 807

Amends Sections 214 and 214.8 of the Revenue and Taxation Code.

EXEMPTION LETTERS

Provides that certain Franchise Tax Board exemption letters may be submitted to the assessor in lieu of corresponding Internal Revenue Service exemption letters by an organization which occasionally uses property that otherwise qualifies for the welfare exemption.

WELFARE EXEMPTION

Expands the partial welfare exemption for property used exclusively for rental housing and related facilities that are occupied by lower income households to include property owned and operated by a veterans' organization, as described by a specified statute. Establishes an additional exception with respect to veterans' organizations from the requirement that an organization receiving the welfare exemption qualify as an exempt organization under state or federal law. Provides that property owned and operated by veterans' organizations shall be eligible for partial exemption pursuant to the above expansion with respect to taxes levied for the 1989-90 fiscal year and fiscal years thereafter.

SENATE BILL 1639 (L. GREENE) CHAPTER 1180

Amends Section 8800 of the Probate Code, and amends Sections 63.1, 69.5, 214, 214.2, 218, and 532.2 of the Revenue and Taxation Code.

PROBATE CHANGE IN OWNERSHIP FILING REQUIREMENTS

Amends the Probate Code to require the personal representative, concurrent with the filing of the inventory and appraisal, to file a certification that the requirements of Revenue and Taxation Code Section 480 relating to the reporting of changes in ownership of real property are either inapplicable or have been satisfied.

PARENT/CHILD CHANGE IN OWNERSHIP EXCLUSION

Specifies that the date of any transfer between parents and their children under a will or intestate succession shall be the date of the decedent's death, if the decedent died on or after November 6, 1986. Also clarifies the filing deadline with respect to claims for exclusion of purchases or transfers occurring prior to and after September 30, 1990. Declares that the foregoing clarifications do not constitute a change in, but are declaratory of, existing law.

REPLACEMENT DWELLING

Provides that an original dwelling whose base year value was transferred to a replacement dwelling pursuant to Propositions 60/90 may qualify as a replacement dwelling itself, receiving a transferred base year value from a substantially damaged or destroyed property under Section 69 of the Revenue and Taxation Code. Provides that such a transfer would be allowed on Section 69 replacement properties purchased on or after October 20, 1991, and would apply beginning with fiscal year 1991-92 taxes.

EXEMPTION LETTERS

Provides that certain Franchise Tax Board exemption letters may be submitted to the assessor in lieu of corresponding Internal Revenue Service exemption letters by an organization which occasionally uses property that otherwise qualifies for the welfare exemption. States that this provision does not constitute a change in, but is declaratory of, existing law.

WELFARE EXEMPTION NEW CONSTRUCTION

Provides that, for purposes of the welfare exemption, the phrase "facilities in the course of construction" shall include definite onsite physical activity connected with construction or rehabilitation of a new or existing building or improvement, that results in changes visible to any person inspecting the site, where the building or improvement is to be used exclusively for religious, hospital, or charitable purposes. Also requires, rather than authorizes, a county assessor to assess as escaped property any property for which a welfare exemption was granted while that property was "in the course of construction" if either (a) construction is abandoned, or (b) upon completion of construction, the property is used other than exclusively for religious, hospital, or charitable purposes. Also clarifies, for purposes of escape assessments in the latter case, that the assessor shall assess as escaped property only that portion of the property used other than exclusively for religious, hospital, or charitable purposes.

HOMEOWNERS' EXEMPTION IN DISASTER AREAS

Provides that any dwelling that qualified for a homeowners' exemption prior to October 20, 1991, that was damaged or destroyed by fire in a disaster, as declared by the Governor, occurring on or after October 20, 1991, and before November 1, 1991, and that has not changed ownership since October 20, 1991, shall not be disqualified as a "dwelling"

or be denied a homeowners' exemption solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner.

SENATE BILL 1652 (THOMPSON) CHAPTER 574

Amends the following uncodified Sections: Section 2 of Chapter 1469 of the Statutes of 1987 and Section 6 of Chapter 77 of the Statutes of 1988.

AD VALOREM PROPERTY TAXATION OF EMERGENCY SHELTERS
Provides that Section 2229 of the Revenue and Taxation Code, which provides that no new classification or exemption of property for purposes of ad valorem property taxation shall extend for more than five years or shall exempt more than 75 percent of the value thereof, does not apply to the welfare exemption for property used for emergency shelters for the homeless and low-income rental housing.

SENATE BILL 1659 (BEVERLY) CHAPTER 810

Adds Article 4 (commencing with Section 5180) to Part 9 of Chapter 5 of Division 1 of the Revenue and Taxation Code.

VALUATION OF STATE-ASSESSED PROPERTIES
Specifies that in the event a majority of the counties, the State Board of Equalization, the Attorney General, and various state assesses approve a settlement agreement to resolve disputes over the valuation of state-assessed property for the 1991 assessment year and prior assessment years, it shall be essential that a special "Validation Action Defense Trust Fund" be created to pay for the cost of retaining private counsel to represent the collective interests of the counties, if a validation action is instituted regarding the settlement agreement, and to pay any other costs necessarily incurred in reaching and implementing the settlement agreement. Among other things, specifies how the fund would be created, who would administer it, and how contributions by each county or city and county which approves the settlement agreement would be calculated.

Urgency statute; effective September 22, 1992.

SENATE BILL 1683 (L. GREENE) CHAPTER 523

Amends Section 1747.02 of the Civil Code, amends Sections 6159, 29823, 53645, and 66412 of, adds Sections 29828 and 29845 to, and repeals Section 12463.2 of, the Government Code, and amends Sections 61, 275, 408, 441, 867, 1604, 1605, 2502, 2514, 2611.4, 2616, 2823, 2921.5, 3436, 3437, 3446, 3448, 3692, 3804, 3804.2, 4102, 4103, 4108, 4656.4, 4674, 4703, 4710, 4803, 5151, and 5832 of, amends and renumbers Section 2512.5 of, adds Sections 760 and 2511.1 to, adds and repeals Section 4703.31 of, repeals Sections 2512, 2906, 2907, 2908, and 2908.3 of, and repeals Chapter 7 (commencing with Section 100.2) of Part 0.5 of Division 1 of, the Revenue and Taxation Code.*

** Government Code Section 66412 was subsequently enacted by AB 3100 (Chapter 1003).*

PAYMENT OF FEES BY CREDIT CARD

Authorizes a city, county, city and county, or other public agency to accept a credit card for payment of fees, charges, or taxes due that agency. Also specifically authorizes a county to accept a credit card charge of property taxes.

PUBLICATION OF AD VALOREM PROPERTY TAX RATE

Eliminates the requirement that the Controller compile and annually publish the information received concerning that portion of the ad valorem property tax rate levied by each local agency in excess of the 1 percent limitation prescribed by Article XIII A of the California Constitution.

WRITTEN NOTIFICATION OF REGISTERED WARRANTS

Requires that the notice that the treasurer is ready to pay registered warrants be made by mail to the registered warrentholder, by publication in a newspaper of general circulation in the county, or, if no newspaper is published in the county, by written notice posted in an appropriate public notice location in the county courthouse.

PAYMENT OF INTEREST

Revises existing law with respect to the financial affairs of cities and counties providing for the computation and payment of interest on the funds of those entities by depository financial institutions, to distinguish between the treatment of moneys in active and inactive accounts.

PREPAYMENT OF REAL PROPERTY TAXES - LOT LINE ADJUSTMENT

Allows an advisory agency or local agency to require on its approval of a lot line adjustment the prepayment of real property taxes. This provision was reenacted by AB 3100 (Chapter 1003).

CELLULAR RADIO TRANSMISSION FACILITIES

Exempts from the requirements of the Subdivision Map Act activities relating to the use of land for cellular radio transmission facilities, if the project is subject to discretionary action by the advisory agency or legislative body.

CHANGE IN OWNERSHIP - POSSESSORY INTERESTS

Provides that the extension of a taxable possessory interest in tax-exempt real property for any term is a change in ownership.

FILING DEADLINE - HOMEOWNERS' EXEMPTION

Provides that the filing deadline for a partial homeowners' exemption shall be December 10, rather than December 1.

CIGARETTE TAX SUBVENTIONS

Repeals the requirement that the Controller must reduce cigarette tax subventions to local jurisdictions by amounts of excess sales and property tax, computed in accordance with specified formulas.

UNSECURED ROLL - DELINQUENT TAXES

Requires the county assessor, upon request of the county tax collector, to disclose and provide to the tax collector information used in the preparation of that portion of the unsecured roll for which the taxes thereon are delinquent. Requires the tax collector to certify to the assessor that he or she needs the requested information for the enforcement of taxes. Requires that the assessor recover from the tax collector his or her actual and reasonable costs of providing the requested information, and requires the tax collector to add the amount of those costs to the assessee's delinquent tax lien and collect those costs subject to Revenue and Taxation Code Section 2922(e).

BANK OR FINANCIAL INSTITUTION PROPERTY STATEMENT

Requires, in the case of property owned by a bank or other financial institution and leased to an entity other than a bank or other financial institution, that the property statement be filed by the owner bank or other financial institution.

PROCEDURES FOR COLLECTION OF TAXES - SECURED ROLL

Authorizes the tax collector, where an amount assessed by the State Board of Equalization on fixtures and personal property only becomes delinquent on the secured roll, to use the procedures provided for the collection of taxes on the unsecured roll for the collection of that amount.

RECORDING OF CERTIFICATES OF ESCAPED ASSESSMENTS

Eliminates the authority of the assessor, when certain circumstances occur, to record with the county recorder of any county a certificate setting forth the name of the person who would have been the assessee in the year in which that property escaped assessment, and the amount or amounts of escape assessments and penalties.

APPEALS BOARD HEARINGS - EXTENSION OF TIME

Specifies that a taxpayer and an assessment appeals board may agree on the record to an extension of the time for hearing.

DEADLINE FOR APPLICATION FOR REDUCTION OF SUPPLEMENTAL ASSESSMENT

Provides that an application for reduction of a supplemental assessment may be filed within 12 months following the month in which the assessee is notified of that assessment, if the party affected or his or her agent and the assessor stipulate that there is an error in the assessment as the result of the exercise of the assessor's judgment in determining the full cash value and a written stipulation as to the full cash value and assessed value of the property is filed in accordance with Revenue and Taxation Code Section 1607.

PAYMENT IN COINS

Provides that the tax collector shall have the right to refuse the payment in coins of property taxes, penalties and interest, and any other charges associated with the payment of property taxes.

SECURED ROLL - TAX DEFAULT INFORMATION

Requires the tax collector to enter, on that portion of the secured roll designated for tax default information, the fact that property taxes have been postponed.

MINIMUM AMOUNT TO BE COLLECTED

Provides that any county department, officer, or employee may refrain from collecting any tax, assessment, penalty, or cost, license fees or money owing to the county where the amount to be collected is \$20 or less.

STATEMENTS OF PROPERTY TAX MONEYS COLLECTED

Requires the tax collector to make the certain accountings of property tax moneys collected, and itemized statements under oath with respect to redemption, not less than once every 12 months and on dates approved by the auditor.

DELINQUENT PENALTIES - UNSECURED ROLL

Provides that amounts transferred to the unsecured roll pursuant to specified provisions shall continue to be subject to delinquent penalties until those amounts are paid, and shall be collectible from either the person from whom the property was acquired or from the public entity acquiring the property.

TRANSMITTAL OF REDEMPTION CERTIFICATES

Provides that where an abstract list or other system of control obviates the need for transmittal of redemption certificates to the Controller, the Controller may authorize the tax collector to discontinue the transmittal of specified redemption certificates and notices. Also makes related, conforming changes to other provisions.

SALE OF PROPERTY FOR NONPAYMENT OF TAXES

Requires the tax collector to sell property within four years of becoming subject to sale for nonpayment of taxes, and also requires the tax collector, if there are no acceptable bids at the attempted sale and the Controller has given his or her approval, to attempt to sell the property at intervals of no more than six years until the property is sold.

RECORDING TAX DEEDS

Requires a tax collector to record tax deeds with the county recorder, and requires the recorder to record those documents without charge. Establishes a similar requirement with respect to correct tax deeds, and requires a tax collector to send a conformed copy of a corrected tax deed to the controller.

DISTRIBUTION OF COLLECTED AMOUNTS

Requires amounts collected as costs of preparation for the delinquent list, and as costs with respect to the redemption of tax-defaulted property, when so authorized by the board of supervisors, to be distributed to a restricted county fund to be allocated for specified purposes with respect to property taxation.

TAX COLLECTOR COST RECOVERY PROVISION

Amends certain tax collector cost recovery provisions.

SECURED TAX DELINQUENCY RATE

Provides that a county subject to a specified exception shall not be penalized or required to comply with the general requirement for the crediting of moneys to the county general fund, provided that the secured tax

delinquency for that county for the 1991-92 fiscal year did not exceed 4 percent on June 30, 1992.

INTEREST PAYMENTS

Provides that certain interest payments are computed using the longest of four specified periods, including the period from the date of the payment of tax on the property subject to refund due to assessor error to the date 15 days after the approval of the correction to the tax roll that did not result from court action or an assessment appeal decision, and generally provides for the payment of interest at the county pool apportioned rate, as defined, rather than at the rate of 9 percent per annum.

TAX CLEARANCE CERTIFICATE FOR MANUFACTURED HOMES

Requires the tax collector to issue a tax clearance certificate for a manufactured home upon application and the payment of any applicable fee. Prohibits the tax collector from charging any fee for the first issuance of a certificate with respect to a given manufactured home, but requires the tax collector to charge a fee for the issuance of a subsequent certificate with respect to that manufactured home in an amount equal to the actual costs of preparing and processing that certificate.

OBSOLETE PROVISIONS OF PROPERTY TAXATION

Repeals obsolete provisions and makes clarifying changes with respect to property taxation.

SENATE BILL 1687 (L. GREENE) CHAPTER 1158

Amends Section 7510 of the Government Code.

TAXATION OF STATE PUBLIC RETIREMENT SYSTEM PROPERTIES

Requires, whenever any state public retirement system which has invested assets in real property and improvements thereon for business or residential purposes for the production of income, that the lease provide that the lessee's possessory interest may be subject to property taxation; that the party in whom that interest is vested may be subject to the payment of property taxes levied thereon; that the full cash value of that interest shall equal the greater of the full cash value of that interest or the lessee's allocable share of the full cash value of the property that would have been enrolled if the property had been subject to property tax upon acquisition by the state public retirement system; that the property be assessed and its taxes computed and collected in the same manner as privately owned property; and that the property be placed on

the unsecured roll and the tax thereon be subject to the collection procedures for unsecured property taxes. Also provides that an investment by a public retirement system in a legal entity, as defined, that invests assets in real property and improvements thereon shall not constitute an investment by a state public retirement system in real property and improvements thereon. Deems a state public retirement system that invests in a legal entity to be a person for purposes of determining a change in ownership.

Urgency statute; effective September 30, 1992.

SENATE BILL 1780 (DEDDEH) CHAPTER 1027

Amends Section 2503.2 of the Revenue and Taxation Code.

ELECTRONIC FUND TRANSFER AUTHORIZATION

Limits existing electronic fund transfer authorization to a tax collector only, and additionally authorizes a tax collector for any city, county, or city and county, in his or her discretion, to require any property taxpayer, or the paying agent of a property taxpayer or taxpayers, who makes an aggregate payment of \$100,000 or more on the two most recent regular installments on the secured roll, to make subsequent payments by electronic fund transfer pursuant to existing provisions.

SENATE BILL 1795 (JOHNSTON) CHAPTER 1029

Amends Sections 75.31 and 2611.6 of the Revenue and Taxation Code.

NOTICE OF SUPPLEMENTAL ASSESSMENTS REQUIREMENTS

Requires the notice of supplemental assessment to advise the assessee of (1) the requirements, procedures, and deadlines with respect to applications for the reduction of base year values and assessments; and (2) the criteria under Revenue and Taxation Code Section 51 for the determination of taxable value and the requirement under a specified statute that the local property tax roll be available for inspection.

INFORMATION ON PROPERTY TAX BILL

Requires that each property tax bill, or a statement accompanying that bill, include information specifying certain rights of the taxpayer with respect to resolving a disagreement with the assessor as to assessed value.

II. OTHER LEGISLATION

ASSEMBLY BILL 25 (BATES) CHAPTER 15

Amends Section 194.1 of, and adds Sections 196.4, 196.5, and 196.6 to, the Revenue and Taxation Code.

DISASTER RELIEF

Provides for deferral of the next property tax payment for property damaged by misfortune or calamity. Provides state allocations for counties that lost property tax revenue (Section 170 reassessments) as a result of the Painted Cave Fire or the Oakland/Berkeley Fire.

Urgency statute; effective June 30, 1992.

ASSEMBLY BILL 30 (KATZ) CHAPTER 19

Adds Sections 195.2, 195.3, and 195.4 to the Revenue and Taxation Code.

DISASTER RELIEF

Provides state allocations for counties that lost property tax revenue (Section 170 reassessments) as the result of the February 1992 floods.

Urgency statute; effective date September 21, 1992.

ASSEMBLY BILL 33 (HAUSER) CHAPTER 20

Amends Sections 196.4 and 196.6 of, and adds Sections 195.5, 195.6, 195.7 to, the Revenue and Taxation Code.

DISASTER RELIEF ALLOCATIONS

Excludes from state allocations certain school district losses for counties that lost property tax revenue for the 1992-93 year due to the Oakland/Berkeley and Painted Cave fires and the April 1992 earthquakes. Creates a special definition of timely filing for welfare exemption claims in Contra Costa County.

Urgency statute; effective September 18, 1992.

ASSEMBLY BILL 38 (ARCHIE-HUDSON) CHAPTER 17

Adds and repeals Chapter 12.95 (commencing with Section 7100) of Division 7 of Title 1 of the Government Code, amends Sections 17276.2 and 24416.2 of, adds Sections 17052.15, 17053.10, 17053.17, 17233, 17266, 23612.6, 23623.5, 23625, 24356.4, and 24385 of, the Revenue and Taxation Code.

DISASTER RELIEF

Provides state allocations to counties for 1992-93 property tax losses as a result of the April-May 1992 riots; provides that the homeowners' exemption would not be lost for a dwelling damaged, destroyed, or under reconstruction as a result of the riots.

Urgency statute; effective September 21, 1992.

ASSEMBLY BILL 58 (WOODRUFF) CHAPTER 24

Adds Sections 196.7, 196.8, and 196.9 to the Revenue and Taxation Code.

DISASTER RELIEF

Provides state allocations to counties for 1992-93 property tax losses as a result of the June-July San Bernardino earthquakes.

Urgency statute; effective September 30, 1992.

ASSEMBLY BILL 851 (KLEHS) CHAPTER 14

Adds Sections 54 and 531.05 to the Revenue and Taxation Code.

NORDLINGER v. HAHN

Had the United States Supreme Court in Nordlinger v. Hahn determined any portion of Article XIII A of the California Constitution to be invalid, this legislation would have prohibited escape assessments made solely on the basis of that determination. This bill also would have prohibited for a period of two years, any modification of real property assessment procedures based on an invalidation of Article XIII A by the Supreme Court.

Urgency statute; effective March 18, 1992.

ASSEMBLY BILL 1246 (KATZ) CHAPTER 937

Adds Article 4 (commencing with Section 65250) to Chapter 3 of Division 1 of Title 7 of the Government Code.

CITY OF LOS ANGELES LONG RANGE PLANNING TRUST FUND
Authorizes the City of Los Angeles to establish a Long Range Planning Trust Fund, to be expended by the city only for purposes of long-range land use planning and general plan revisions. Provides that any fund so established shall consist of those moneys, as provided, voluntarily paid by assessees of real property. Authorizes the collection and deposit in the fund of those moneys collected pursuant to an agreement between the adopting city, the county assessor, the county auditor, and the tax collector.

ASSEMBLY BILL 1537 (FERGUSON) CHAPTER 938

Amends Section 18214.1 of, repeals Section 18204 of, and adds Part 2.2 (commencing with Section 18800) of Division 13 of, the Health and Safety Code.

MOBILEHOMES
Creates "Manufactured housing community"--in effect replaces "mobilehome park."

ASSEMBLY BILL 2749 (CANNELLA) CHAPTER 868

Amends Section 77624 of the Food and Agricultural Code.

CALIFORNIA FOREST PRODUCTS COMMISSION RECORDS
Among other things, permits the California Forest Products Commission to request the Governor to authorize examination of records maintained by the commission by the State Board of Equalization if a reciprocal arrangement exists between the commission and the State Board of Equalization.

SENATE BILL 617 (no author) CHAPTER 699

Amends Sections 97, 98, 98.6, 17053.20, 19352, 23615, 25954, 26481, and 30462 of, adds Sections 95.1, 97.01, 97.03, 18937, and 26313 to, repeals Sections 11003.2, 11003.3, and 11003.4 of, and repeals and adds Section 11003.1 of, the Revenue and Taxation Code (also amends the Education Code, the Government Code, the Health and Safety Code, and the Public Resources Code).

PROPERTY TAX SHIFTS

Shifts property tax revenues from cities, counties, and special districts to schools. Also eliminates city cigarette tax subventions.

Urgency statute; effective September 14, 1992.

SENATE BILL 1370 (THOMPSON) CHAPTER 594

Adds Sections 196.65, 196.66, and 196.67 to the Revenue and Taxation Code.

DISASTER RELIEF

Provides for state allocations to eligible counties, declared by the Governor to be in a state of disaster as a result of any of certain fires occurring in Calaveras, Shasta, and Trinity Counties in August 1992, of the estimated amounts of the reductions in property tax revenues on the regular secured and supplemental rolls as a result of reassessment of damaged properties under Section 170, with the exception of any estimated property tax revenue reductions to school districts, county offices of education, and community college districts. Requires those eligible counties receiving those allocations to reimburse the state for those amounts where the estimated reductions in property tax revenues exceed actual reductions, excluding any property tax revenue lost by school districts, county offices of education, and community college districts.

Urgency statute; effective September 8, 1992.

SENATE BILL 1519 (CALDERON) CHAPTER 400

Amends Sections 66424 and 66427 of the Government Code.

SUBDIVISION MAP ACT

Affects mapping of condominiums under the Subdivision Map Act.